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Dated: December 17, 2008  
Electronic Signature for Neslihan I. Doran: /Neslihan I. Doran/

Docket No.: TOW-066RCE2  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Takashi Komura *et al.*

Application No.: 10/795,952

Confirmation No.: 1413

Filed: March 8, 2004

Art Unit: 1795

For: FUEL CELL WITHOUT Z-LIKE  
CONNECTION PLATES AND THE METHOD  
OF PRODUCING THE SAME (AS  
AMENDED)

Examiner: T. S. H. Chuo

**RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Madam:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated September 18, 2008 (Paper No. 20080915), please amend the above-identified U.S. patent application as follows:

**Remarks/Arguments** begin on page 2 of this paper.